

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

UNITED STATES OF AMERICA,) 2005 SEP 15 P 4:20
)
Petitioner,) DEBRA P. HACKETT, CL.
) U.S. DISTRICT COURT
v.) MIDDLE DISTRICT ALA.
) Civil Action No. 2:05mc3263
)
DEBRA G. GOLSON,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Heidi Beukema is a duly commissioned Revenue Agent employed in Small Business/Self-Employed Compliance, Central Area, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Debra G. Golson, resides at 7736 Deer Trail Road, Montgomery Alabama, within the jurisdiction of this Court.

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UNITED STATES
MARSHALS SERVICE
MIDDLE ALABAMA

4. Revenue Agent Heidi Beukema is conducting an investigation into the tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003, as set forth in the Declaration of Revenue Agent Heidi Beukema attached hereto as Exhibit A.

5. The respondent, Debra G. Golson, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On June 9, 2005, an Internal Revenue Service summons was issued by Revenue Agent Heidi Beukema directing the respondent, Debra G. Golson, to appear before Revenue Agent Heidi Beukema or her designee on June 13, 2005, at 1:00 p.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Debra G. Golson, by Supervisory Revenue Agent Julianne Coddington, on June 13, 2005. The summons is attached hereto and incorporated herein as Exhibit B.

7. On June 13, 2005, the respondent, Debra G. Golson, did not appear in response to the summons.

8. On July 28, 2005, Area Counsel sent the respondent, Debra G. Golson, a last chance letter requesting respondent's appearance at an appointment with Heidi Beukema or her designee

on August 8, 2005. Respondent, Debra G. Golson, did not appear at that meeting. Respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Agent Heidi Beukema attached hereto as Exhibit A.

9. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003, as is evidenced by the Declaration of Heidi Beukema attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Debra G. Golson, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Debra G. Golson, to obey the aforementioned summons and each and

every requirement thereof by ordering the attendance, testimony and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Agent Heidi Beukema or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Agent Heidi Beukema, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

LEURA G. CANARY
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By: 

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IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) Civil Action No.
)
 DEBRA G. GOLSON,)
)
 Respondent.)

DECLARATION

Heidi Beukema declares:

1. I am a duly commissioned Revenue Agent employed by the Internal Revenue Service, Small Business/Self-Employed Compliance, Central Area, Internal Revenue Service.

2. In my capacity as a Revenue Agent, I am conducting an investigation into the tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on June 9, 2005, an Internal Revenue Service summons to Debra G. Golson, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit B.

4. In accordance with section 7603 of Title 26, U.S.C., on June 13, 2005, Judy Coddington, Exam Group Manager, served an attested copy of the Internal Revenue Service summons described

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UNITED STATES
MARSHALS SERVICE
MIDDLE ALABAMA

Exhibit

A

in paragraph 3 above on the respondent, Debra G. Golson, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On June 27, 2005, the respondent, Debra G. Golson, did not appear in response to the summons.

6. On July 28, 2005, Area Counsel sent the respondent, Debra G. Golson, a last chance letter requesting respondent's appearance at an appointment with Heidi Beukema or her designee. Respondent, Debra G. Golson did not appear at that meeting. Respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003.

I declare under penalty of perjury that the foregoing is
true and correct.

Executed this 22nd day of August, 2005.

Heidi Beukema
Heidi Beukema
Revenue Agent



Summons

In the matter of Larry B. Golson and Debra G. Golson, 7736 Deer Trail Rd., Montgomery, AL 36117

Internal Revenue Service (Division): Small Business/Self-Employed

Industry/Area (name or number): Examination, Central Area

Periods: Calendar year ended 2003

The Commissioner of Internal Revenue

To: Debra G. Golson

At: 7736 Deer Trail Rd., Montgomery, AL 36117

You are hereby summoned and required to appear before Heidi Beukema 38-00949 or her designee
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attachment.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Suite 200, 678 Front NW, Grand Rapids, Michigan 49504

Place and time for appearance at Internal Revenue Service, 1285 Carmichael Way, Montgomery, AL 36106



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 27th day of June, at 1:00 o'clock P m.

Issued under authority of the Internal Revenue Code this 9th ^(year) day of June, 2005 _(year)

Heidi Beukema
Signature of issuing officer

Revenue Agent

Title

Michelle M. Haldeman
Signature of approving officer (if applicable)

Supervisory Revenue Agent

Title

Original — to be kept by IRS

Exhibit B



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 6-13-05 Time 4:20 pm

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): and 1 DR taped on front door
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: 7736 Deer Trail Rd., Montgomery, AL 36117

Signature

[Handwritten Signature]

Title

[Handwritten Title: Group Manager]

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

- ☐ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I gave notice by handing it to the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☐ No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number 1.
To: (Name of Taxpayer and Company, Division or Branch)		Subject: 200312 1040 Audit
Larry & Debra Golson 7736 Deer Trail Rd Montgomery, AL 36117		Submitted to:
		Dates of Previous Requests:

Description of Documents Requested:

1. Copy of W-2 provided by your employer for the calendar year 2003.
2. Copy of request to employer to correct your W-2 for the calendar year 2003 and any other information or documentation provided to your employer with such request.
3. Bank statements, cancelled checks and deposited items for all financial accounts, including, but not limited to, checking, savings, and money market accounts for the period including December 2002 through January 2004 and for the period September 2004 through December 2004.
4. Records of certificates of deposit for the calendar year 2003.
5. Forms 1099 INT and 1099DIV that you received from payers for the calendar year 2003.
6. Verification of basis for any assets sold during the calendar year 2003.
7. Records of real property transactions, records of contracts, contracts for the purchase or sale of personal property, contracts or agreements for the performance of services for the year 2003.
8. Social security numbers to support the dependent exemptions claimed on the 2003 return.
9. Substantiation for the itemized deductions claimed on the 2003 tax return, including medical expense, taxes, home mortgage interest and charitable contributions.

Information Due By		At Next Appointment	<input type="checkbox"/>	Mail In	<input type="checkbox"/>
FROM	Name and Title of Requestor Heidi Beukema Internal Revenue Agent			Employee ID: 38-00949	Date: 6-9-05
	Office Location:				
	678 Front NW Suite 200 Grand Rapids, MI 49504		Phone: 616-235-1749 Fax: 616-235-2249		Page 1
Form 4564					Workpaper #: 610